IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX REFERENCE NO.768 OF 1998

The Commissioner of Income-tax,
Bombay City - VI, Bombay .. Applicant.
V/s.
M/s.J.B. Boda Marine & Gen.
Survey Agencies Pvt.Ltd. .. Respondent.

Mr.A.S. Rao i/b. Mr.Pankaj Kapoor for the applicant.

CORAM : V.C. DAGA &
J.P. DEVADHAR, JJ.

DATED : 5TH APRIL, 2005.

P.C. :

1. Heard learned counsel for the applicant. The Tribunal has referred following question for the opinion of this Court reading as under :

> Whether on the facts and in the circumstances of the case and in law, the Tribunal was right in holding that in respect of expenditure incurred by the employees on actual transit and stay in hotel is covered by Sec.37(3) and Rule 6D but does not cover expenses incurred after stay in hotel like telephone bills, secretarial assistance etc. which are incurred exclusively for the purpose of Business ?

2. The above question has already been answered by the Division Bench of this Court in the case of **C.I.T. V/s. Chemet [(1999) 240 ITR 624 (Bom)]** in favour of the assessee and against the revenue. In this view of the matter, the reference stands disposed of in terms of that judgment with no order as to costs.

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